

Updates on GST

From 21.06.2019, The GST e-waybill portal shall not allow to generate e-waybill by or in favour of a tax payer who has not filed GST return for consecutively 2 tax periods. (Rule -138 of CGST Rule)(Notification number 22/2019-Central Tax, dt. 23-04-2019).

From the FY-2019-2020 and onward all taxpayers under composition scheme (Traders, Manufacturers, Restaurant Owners, Service Providers etc) need to file two GST returns as below:-

GST Return	Frequency	Due date	Late Fees
CMP-8-Payment of self assessed tax	Quarterly	Within 18 th of next month ending the quarter	Rs.20.00 per day (10+10) for Nil return Rs.50.00 per day (25+25)for taxable
GSTR-4	Annually	Within 30 April after ending the FY	Rs.20.00 per day (10+10) for Nil return Rs.50.00 per day (25+25)for taxable

Notification No.21 /2019 – Central Tax
dated 23.04.2019